

Senate File 65 - Introduced

SENATE FILE _____
BY SCHMITZ

Passed Senate, Date _____ Passed House, Date _____
Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____
Approved _____

A BILL FOR

1 An Act exempting the sale of wood pellets to residential
2 customers from sales tax.
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:
4 TLSB 1028XS 83
5 ak/nh/5

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1 1 Section 1. Section 423.3, Code 2009, is amended by adding
1 2 the following new subsection:
1 3 NEW SUBSECTION. 84A. The sales price from the sale of
1 4 wood pellets to residential customers that are used to provide
1 5 energy for residential dwellings and units of apartment and
1 6 condominium complexes used for human occupancy. For purposes
1 7 of this subsection, "wood pellets" means pellets made from
1 8 compacted sawdust that are uniform in density and have less
1 9 than ten percent water content.

1 10 EXPLANATION
1 11 This bill exempts from sales tax the sale of wood pellets
1 12 to residential customers that are used for providing energy to
1 13 residential dwellings, apartments, or condominiums. Wood
1 14 pellets are defined as pellets made from compacted sawdust
1 15 that are uniform in density and have less than 10 percent
1 16 water content.
1 17 LSB 1028XS 83
1 18 ak/nh/5